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**IN THE UNITED STATES DISTRICT COURT FOR THE
 NORTHERN DISTRICT OF CALIFORNIA
 SAN FRANCISCO DIVISION**

UNITED STATES OF AMERICA and JAY COCHRAN, Revenue Agent,)	No. C-07-05226-SI
Petitioners,)	APPLICATION FOR SECOND
v.)	AMENDED ORDER TO SHOW CAUSE
SANDRA WILLIAMS,)	RE ENFORCEMENT OF INTERNAL
Respondent.)	<u>REVENUE SERVICE SUMMONS</u>

On October 12, 2007, petitioners filed a Verified Petition to Enforce Internal Revenue Summons. On October 15, 2007, the Court issued an Order to Show Cause Re Enforcement of Internal Revenue Service Summons which ordered respondent Sandra Williams to appear before the Court on December 14, 2007, at 9:00 a.m. and then and there show cause, if any, why she should not be compelled to appear and provide documents and testimony as required and set forth in the Verified Petition. The Court further ordered that the Order to Show Cause, together with a copy of the Verified Petition, be served upon respondent in accordance with the Fed. R. Civ. P. Rule 4 at least thirty-five (35) days before the return date.

Petitioners were unable to serve upon respondent the Order to Show Cause issued by the Court on October 25, 2007, and were again unsuccessful in effecting service of the Amended Order to Show Cause Re Enforcement of Internal Revenue Summons. Petitioners, therefore, request that the Court issue a Second Amended Order to Show Cause setting the return date for

1 April 11, 2008 or as soon thereafter as is convenient for the Court.

2 Respectfully submitted,

3 JOSEPH P. RUSSONIELLO
4 United States Attorney

5 /s/ David L. Denier
6 DAVID L. DENIER
7 Assistant United States Attorney
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